

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF WYOMING

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	No. 07-CV-019-B
)	
v.)	
)	
JANE JOYCE RICE; WATER GARDEN,)	AFFIDAVIT OF
INC.; PERPETUAL LEGACY CORP.;)	KEVIN A. PLANEGGER
CARTE BLANCHE TRUST; &)	
NEWPORT TRUST CO., LTD.;)	
)	
Defendants.)	

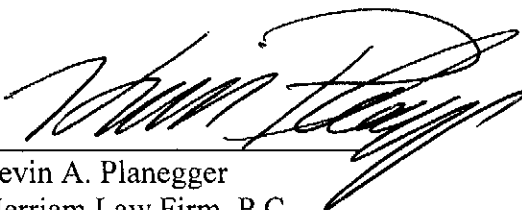
Kevin A. Planegger, after having been duly sworn, states as follows:

1. My name is Kevin A. Planegger, and I seek *pro hac vice* admission in this case to represent Jane Joyce Rice, Water Garden, Inc., Perpetual Legacy Corp., Carte Blanche Trust, and Newport Trust Co., Ltd.
2. I am an Associate at Merriam Law Firm, P.C., 1625 Broadway, Suite 770, Denver, CO 80202. The telephone number for this firm is 303-592-5404.
3. I am admitted to practice law in the Colorado state courts and was admitted in December, 1997. I am also admitted to practice in the United States District Court for the District of Colorado, and in the Tenth Circuit Court of Appeals, and was admitted to practice in those courts in 1998. I am also admitted to practice in the United States Tax Court and was admitted to practice in that court in 1997. I am also admitted to practice in

the United States Court of Federal Claims and was admitted to practice in that court in 2009.

4. There are no disciplinary proceedings pending against me and I have never been publicly sanctioned.
5. I will comply with and be bound by the Local Rules of the United States District Court for the District of Wyoming in this case.
6. I acknowledge that local counsel for me in this case, Mr. Thomas R. French, is required to be fully prepared to represent Jane Joyce Rice, Water Garden, Inc., Perpetual Legacy Corp., Carte Blanche Trust and Newport Pacific Trust Co., Ltd. in this case at any time and in any capacity.
7. I submit to and acknowledge that I am subject to disciplinary jurisdiction of this Court for any alleged misconduct arising in the course of preparation and representation in these proceedings.

Respectfully submitted this 2nd day of February, 2010.



By: Kevin A. Planegger
Merriam Law Firm, P.C.
1625 Broadway, Suite 770
Denver, CO 80202
Telephone: 303-592-5404
Facsimile: 303-592-5439
Email: tmerriam@taxlaw2848.com

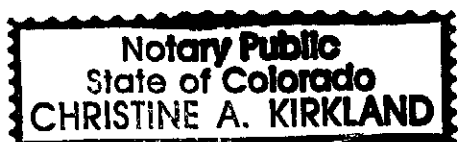
NOTARY ATTESTATION

STATE OF COLORADO)
) ss
COUNTY OF DENVER)

Subscribed and sworn to before me by Kevin A. Planegger this 2nd day of February, 2010.

WITNESS my hand and official seal.

My commission expires 2-16-2013.



My Commission Expires 2-16-2013

Christine A. Kirkland
Notary Public